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7 **IN THE UNITED STATES DISTRICT COURT**
8 **EASTERN DISTRICT OF CALIFORNIA**
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10 UNITED STATES OF AMERICA,

11 Petitioner,

12 v.

13 PAULINE L. DUNN,

14 Respondent.

CASE No. 1:22-cv-00058-JLT-SAB

ORDER REQUIRING RESPONDENT TO SHOW
CAUSE WHY THEY SHOULD NOT BE
COMPELLED TO COMPLY WITH IRS SUMMONS

DATE: WEDNESDAY, MARCH 23, 2022
Time: 10:00 a.m.
Cttrm: 9, 6th Floor
Judge: Honorable Stanley A. Boone

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18 On January 12, 2022, the United States of America filed a petition to enforce an IRS summons,
19 along with a proposed order to cause why the respondent should not be compelled to obey an IRS
20 Summons issued on August 17, 2021. (ECF Nos. 1, 2)

21 Upon the petition of David Thiess, Assistant United States Attorney for the Eastern District of
22 California, including the verification of Revenue Officer Nirlaip Pandher, IT IS HEREBY ORDERED
23 that:

- 24 1. The Respondent, PAULINE L. DUNN, appear before United States Magistrate Judge
25 Stanley A. Boone, in the United States Courthouse, 2500 Tulare St., Fresno, California,
26 on **Wednesday, March 23, 2022, at 10:00 a.m.**, to show cause why the respondent
27 should not be compelled to obey the IRS summons issued on August 17, 2021;
28 2. Given the current COVID-19 health emergency, the hearing will be held via

videoconference;

3. **The United States shall obtain the videoconference login information for the hearing from the Courtroom Deputy, and they shall serve this order as well as the videoconference login information on the respondent.** Respondent is further directed to contact the Courtroom Deputy at (559) 499-5672, or (559) 499-5200, for any questions or assistance regarding attending the hearing via videoconference or telephone;
4. United States Magistrate Judge Boone will preside, under 28 U.S.C. Section 636(b)(1) and Local Rule 302(c)(9), at the hearing scheduled above. After hearing, the Magistrate Judge intends to submit proposed findings and recommendations under Local Rule 304(a), with the original thereof filed by the Clerk and a copy provided to all parties;
5. Under Fed. R. Civ. P. 4(c)(1), the Court hereby appoints the investigating IRS employee, and all federal employees designated by that employee, to serve process in this case;
6. To afford the respondent an opportunity to respond to the petition and the petitioner an opportunity to reply, a copy of this order, the Petition and its Exhibits, and the Points and Authorities, shall be served by delivering a copy to the respondent personally, or by leaving a copy at the respondent's dwelling house or usual place of abode with some person of suitable age and discretion then residing therein, or by any other means of service permitted by Fed. R. Civ. P. 4(e), at least 30 days before the show cause hearing date including any continued date;
7. Proof of any service done under paragraph 5, above, shall be filed with the Clerk as soon as practicable;
8. If the federal employee assigned to serve these documents is not reasonably able to serve the papers as provided in paragraph 5, petitioner may request a court order granting leave to serve by other means. *See* Fed. R. Civ. P. 81(a)(5). The request shall detail the efforts made to serve the respondent;
9. The petition reflects a *prima facie* showing that the investigation is conducted pursuant to a legitimate purpose, that the inquiry may be relevant to that purpose, that the information sought is not already within the Commissioner's possession, and that the administrative

steps required by the Code have been followed. See United States v. Powell, 379 U.S. 48, 57-58 (1964). The burden of coming forward therefore has shifted to whoever might oppose enforcement;

10. If the respondent has any defense or opposition to the petition, such defense or opposition shall be made in writing and filed with the Clerk and a copy served on the United States Attorney at least **10 days** before the show cause hearing date including any continued date;
11. At the show cause hearing, the Court intends to consider the issues properly raised in opposition to enforcement. Only those issues brought into controversy by the responsive pleadings and supported by affidavit will be considered. Any uncontested allegation in the petition will be considered admitted;
12. The respondent may notify the Court, in a writing filed with the Clerk and served on the United States Attorney at least **10 days** before the date set for the show cause hearing, that the respondent has no objections to enforcement of the summons. The respondent's appearance at the hearing will then be excused.

IT IS SO ORDERED.

Dated: **January 14, 2022**


UNITED STATES MAGISTRATE JUDGE